

## RACING AND GAMING COMMISSION[491]

### Adopted and Filed

Pursuant to the authority of Iowa Code sections 99D.7 and 99F.4, the Racing and Gaming Commission hereby amends Chapter 5, “Track, Gambling Structure, and Excursion Gambling Boat Licensees’ Responsibilities,” Iowa Administrative Code.

This amendment to subrule 5.4(10) implements 2016 Iowa Acts, House File 2445, [Iowa Code section 99F.1(1)] with regard to the calculation of adjusted gross receipts.

Notice of Intended Action was published in the Iowa Administrative Bulletin as **ARC 2686C** on August 31, 2016. A public hearing was held on September 20, 2016. No one attended the hearing, and no comments were received. This amendment is identical to the one published under Notice.

After analysis and review of this rule making, no adverse impact on jobs has been found.

This amendment is intended to implement Iowa Code chapters 99D and 99F and 2016 Iowa Acts, House File 2445.

This amendment will become effective December 14, 2016.

The following amendment is adopted.

Amend subrule 5.4(10) as follows:

**5.4(10) Taxes and fees.**

*a. Annual taxes and fees.* All taxes and fees, whose collection by the state is authorized under Iowa Code chapters 99D and 99F, shall be accounted for on a fiscal-year basis, each fiscal year beginning on July 1 and ending on June 30.

*b. Submission of taxes and fees.*

(1) All moneys collected for and owed to the commission or state of Iowa under Iowa Code chapter 99F shall be accounted for and itemized on a weekly basis in a format approved by the commission. Each day on the report shall be an accurate representation of the gaming activities. A week shall begin on Monday and end on Sunday.

(2) The reporting form must be received in the commission office by noon on Wednesday following the week’s end. The moneys owed, according to the reporting form, must be received in the treasurer’s office by 11 a.m. on the Thursday following the week’s end.

(3) Pursuant to Iowa Code section 99F.1(1), taxes from promotional play receipts that are received within the same gaming week but after the date when the limit set forth in the definition of “adjusted gross receipts” is exceeded, as determined by the administrator, will be credited to each facility in the next available gaming week within the same fiscal year.

*c. Calculation of promotional play receipts.* For the purpose of calculating the amount of taxes received from promotional play receipts during a fiscal year, the commission will consider promotional play receipts as taxed in proportion to total adjusted gross receipts for each gaming day.

[Filed 10/17/16, effective 12/14/16]

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EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 11/9/16.